the hon. Deputy Leader of the Opposition. The question is not shelved. We are considering it. Very shortly, merchants and other Chambers of Commerce will be invited and their suggestions will also be taken into consideration before we come to a final conclusion.

" As regards this tax, it is to be levied either on the first sale or on the first purchase. It was pointed out that there is an excise duty also on the band roll variety of cigars and that there should be one tax only. Suppose this tax is not on sales but on first purchase, the first purchase has to be exempted if it works as a double tax. So, we thought of levying one tax either on the sale or purchase and allow a rebate if it amounted to double taxation. The purchaser may say that he is entitled to exemption. If he is exempted, we ordinarily expect that we can levy the tax on sale. But if he takes steps to avoid the paying of sales tax by disbursing his stuff to various people, so as to avoid coming in the group of turnover of Rs. 10,000 and over, we lose the tax. Only to prevent that, Sir, the words ' who is not exempt from taxation under section 3, sub-section (3) ' is proposed to be added now. As for the points raised by the hon. Member Sri Ratnam all these points were gone into during the discussion on the other Bill and finally we came to this understanding though some hon. Members opposed it as did the hon. the Deputy Leader of the Opposition opposed now, but the House accepted that legislation. So we cannot re-open it now. The only question before the House is the evation of the particular section of the Act and that is proposed to be plugged by the addition of these words. I hope the House will accept this measure."

DEPUTY SPEAKER :—" The question is—

' That the Madras General Sales Tax (Second Amendment) Bill, 1955, be taken into consideration at once.' "

The motion was put and carried and the Bill was taken into consideration.

Clauses 3, 2 and 1 and the Preamble were put and carried.

* THE HON. SRI M. A. MANICKAVELU :—" Sir, I move—

' *That the Bill be passed.*' "

DEPUTY SPEAKER :—" The question is—

' That the Bill be passed.' "

The motion was put and carried.

(1) THE MADRAS CITY TENANTS' PROTECTION (AMENDMENT) BILL, 1955—*cont.*

* THE HON. SRI M. A. MANICKAVELU :—" Sir, I now submit the names of Members for the Select Committee on the Madras City Tenants' Protection (Amendment) Bill, 1955 :

9th August 1955] [Sri M. A. Manickavelu]

(1) The Hon. Sri C. Subramaniam.
(2) Sri K. Rajaram.
(3) Sri K. Venkataswami Naidu.
(4) Sri T. K. Rama.
(5) Dr. P. Varadarajulu Naidu.
(6) Sri G. Narayanaswami Naidu.
(7) Sri P. Chokkalingam.
(8) Sri A. Ramaswami Tevar.
(9) Sri K. P. Kuttikrishnan Nair.
(10) Sri L. C. Pais.
(11) Sri T. P. Elumalai.
(12) Sri K. Vinayakam.
(13) Sri A. Ratnam.
(14) Sri V. Gopala Gounder.
(15) Sri T. Shanmugam.
(16) Sri S. C. C. Anthony Pillai.
(17) Sri K. P. Gopalan.
(18) Sri M. Kalyanasundaram.
(19) Sri K. Uppi.
(20) The Hon. Sri M. A. Manickavelu.

" I also submit that the report of the Select Committee be submitted on or before 22nd August 1955."

SRI M. KALYANASUNDARAM :—Sir, இப்போது நியமித்திருக்கும் இந்த செலக்ட் கமிட்டியின் முன்பு, பொது மக்களோ அல்லது அவர்களுடைய ஸ்தாபனங்களோ விரும்பினால், **memorandum** கொடுக்கவும், சாட்சியம் கொடுக்கவும் சந்தர்ப்பம் அளிக்க வேண்டுமென்று கேட்டுக் கொள்ளுகிறேன். சாட்சியம் கொடுப்பது என்றால் காலதாமதமாகும் என்று கருதினால், **memorandum** ஆவது கொடுக்க சந்தர்ப்பம் அளிக்கக்கூடிய முறையில் சர்க்கார் ஒரு அறிக்கையை விட வேண்டுமென்று கேட்டுக்கொள்ளுகிறேன்."

THE HON. SRI M. A. MANICKAVELU :—" It will be done, Sir."

DEPUTY SPEAKER :—" The question is—

' That the Madras City Tenants' Protection (Amendment) Bill, 1955, be referred to a Select Committee for report before the 22nd August 1955.'

" The names of members of the Select Committee has already been read out by the Hon. Minister."

The motion was put and carried and the Bill was referred to a Select Committee.

DEPUTY SPEAKER :—" I now nominate, under rule 98 (1) of the Assembly Rules, the Hon. Sri M. A. Manickavelu to be the Chairman of the Select Committee."